IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

INCOME-TAX APPLICATION NO. 46/1996, 53/1996 & 64 OF 1996

Office Notes, Office Memoranda of Coram, appearances, Court's orders or directions and Registrar's orders.	Court's or Judge's orders

CORAM : J.P. DEVADHAR AND
B.P. DHARMADHIKARI, JJ.
APRIL 24, 2007.

Heard Shri Jaiswal, learned counsel for the applicant and Shri Thakkar, learned counsel for the respondent.

All these applications filed by the revenue under Section 256(2) of the Income-tax Act, 1961, arise from the order of the Tribunal declining to refer the question of law raised by the revenue in applications filed under Section 256(1) of the Act.

The cumulative tax effect in all these applications is Rs. Two lakhs. In view of Instruction No.1979 dated 27th March 2000 and in the light of the judgment of this Court in the case of C.I.T. vs. Pithwa Engineering Works, reported at (2005) 276 ITR 519, in our opinion, these applications cannot be considered as fit for calling statement of the cases.

Accordingly, all these applications are dismissed. Rule discharged. No costs.

JUDGE **JUDGE**

*GS.